



- Tax Planning & Preparation
- Business Accounting & Taxes
- Computerized Bookkeeping & Payroll
- Business Startup Consulting
- Financial Statements & Loan

## TAX DEDUCTIONS FOR Educators

Use this form to summarize and organize your tax-deductible business expenses. In order to deduct expenses in your trade or business, you must show that the expenses are "ordinary and necessary." An ordinary expense is one that is customary in your particular line of work. A necessary expense is one that is appropriate, but not necessarily essential in your business. The application of these terms to you relies heavily on the "facts and circumstances" of your unique situation. A business expense deduction must also take into account any reimbursement you have received, or could have received for that expense from your employer or another source.

THE INFORMATION PROVIDED HERE IS AN ABBREVIATED SUMMARY OF THE RULES FOR BUSINESS EXPENSES APPLICABLE TO EDUCATORS. FOR ADDITIONAL DETAILS AS TO SPECIFIC BUSINESS EXPENSES, THE RECORDS REQUIRED, AND THE VARIOUS GOVERNMENTAL REGULATIONS, PLEASE CONTACT AT 731-532-2844

PROFESSIONAL FEES & DUES	
Alumni Fees	
Association Dues	
Credentials	
Licenses	
Parent Teacher Groups	
School Dues	
Union Dues	
Other (detail)	
Other (detail)	

CONTINUING EDUCATION	
Correspondence Courses	
Course Registration	
Lab Fees	
Materials & Supplies	
Photocopy Expenses	
Reference Material	
Research Expenses	
Seminar Fees	
Tectbooks	
Transcripts	
Tuition	
Other (detail)	
Other (detail)	



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## TAX DEDUCTIONS FOR Educators - page 2

<b>TELEPHONE EXPENSES</b>
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- Cellular Calls
- FAX transmissions
- Pager
- Toll Calls
- Other (detail)

<b>AUTO TRAVEL</b>
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Away From Home Overnight (miles)	
Between Job Locations (miles)	
Continuing Education (miles)	
Field Trips (miles)	
Library (miles)	
Meetings (miles)	
Purchasing of Supplies & Materials (miles)	
Professional Society Meetings (miles)	
School Functions (miles)	
Seminars (miles)	
Parking Fees \$	
Tolls \$	
Other (detail)	

<b>TRAVEL AWAY FROM HOME</b>
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Airfare	
Bridge & Highway Tolls	
Bus & Subway	
Car Rental	
Laundry	
Lodging (do not include meals)	
Measls (do not include lodging)	
Parking	
Taxi	
Telephone Calls (incl. To home)	
Tips (porter, Bell Captain, etc.)	
Train	
Other (detail)	
Other (detail)	



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## TAX DEDUCTIONS FOR Educators - page 3

CLASSROOM SUPPLIES	
Arts & Crafts Materials	
Audio Visual Rentals	
Audio Visual Supplies	
Books	
Classroom Decorations	
Computer Software	
Film & Processing	
Grading Expenses	
Magazines	
Music	
Newspapers	
Paper Supplies	
Party Supplies	
Photocopy Expenses	
Printing	
Records & Tapes, etc.	
Stationary	
Student Prizes & Awards	
Trophies	
Visual Aids	
Video Tapes	
Other (detail)	
Other (detail)	

MISCELLANEOUS	
Liability Insurance - Business	
Periodicals	
Professional Subscriptions	
Resume (job seeking)	
Other (detail)	
Other (detail)	
Other (detail)	

